

## Trends in School Corporation Expenditures by Object

### Biannual Financial Report Data

#### East Allen County Schools (255)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
<b>Student Instructional Support</b>							
Certified Salaries	110	\$4,454,706	\$4,207,992	\$4,108,548	\$4,124,492	-1.91%	0.39%
Non - Certified Salaries	120	\$1,585,700	\$1,569,337	\$1,495,144	\$1,558,983	-0.42%	4.27%
Group Health Insurance	222	\$959,061	\$963,030	\$885,830	\$985,374	0.68%	11.24%
Social Security Certified	212	\$377,563	\$326,382	\$317,360	\$324,025	-3.75%	2.10%
Teacher Retirement Fund, After 7-1-95	216	\$282,660	\$295,907	\$295,222	\$306,385	2.04%	3.78%
Public Employees Retirement Fund	214	\$175,544	\$189,564	\$190,557	\$198,147	3.07%	3.98%
Other Employee Benefits	241 - 290	\$154,768	\$158,573	\$158,873	\$186,848	4.82%	17.61%
Social Security Noncertified	211	\$108,329	\$105,451	\$100,028	\$104,530	-0.89%	4.50%
Pre-2008 Object Code - Temporary Salaries	130	\$76,131	\$68,753	\$72,264	\$96,384	6.07%	33.38%
Operational Supplies	611	\$115,524	\$72,075	\$90,648	\$78,539	-9.20%	-13.36%
Teacher Retirement Fund, Prior to 7-1-95	215	\$61,208	\$54,682	\$44,141	\$40,607	-9.75%	-8.01%
Group Life Insurance	221	\$30,569	\$30,477	\$31,493	\$30,389	-0.15%	-3.51%
Travel	580	\$62,485	\$39,167	\$24,006	\$20,405	-24.41%	-15.00%
Staff Services	314	\$8,910	\$64,199	\$29,685	\$14,703	13.34%	-50.47%
Other Professional and Technical Services	319	\$90	\$12,994	\$10,140	\$5,391	178.20%	-46.83%
Dues and Fees	810	\$259	\$384	\$640	\$3,526	92.09%	450.94%
Severance/Early Retirement Pay	213	\$9,415	\$6,300	\$0	\$0	-100.00%	NA
Data Processing Services	316	\$120	\$0	\$0	\$0	-100.00%	NA
Student Transportation Services	510	\$2,102	\$0	\$0	\$0	-100.00%	NA
Content	747	\$18,400	\$0	\$0	\$0	-100.00%	NA
Instruction Services	311	\$0	\$2,200	\$4,950	\$0	NA	-100.00%
Equipment	730	\$0	\$0	\$21,647	\$0	NA	-100.00%
<b>Student Instructional Support Total</b>		<b>\$8,483,544</b>	<b>\$8,167,468</b>	<b>\$7,881,177</b>	<b>\$8,078,728</b>	<b>-1.21%</b>	<b>2.51%</b>
<b>Student Academic Achievement</b>							
Certified Salaries	110	\$29,247,896	\$28,962,635	\$28,491,714	\$28,494,759	-0.65%	0.01%
Group Health Insurance	222	\$5,694,457	\$5,701,155	\$5,448,603	\$5,880,658	0.81%	7.93%
Non - Certified Salaries	120	\$2,625,434	\$2,474,557	\$2,536,020	\$2,635,898	0.10%	3.94%
Social Security Certified	212	\$2,566,725	\$2,389,869	\$2,464,084	\$2,370,902	-1.96%	-3.78%
Teacher Retirement Fund, After 7-1-95	216	\$1,963,479	\$2,045,102	\$2,149,838	\$2,254,912	3.52%	4.89%
Textbooks	630	\$466,783	\$285,781	\$541,569	\$1,457,346	32.93%	169.10%

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**East Allen County Schools (255)**

<b>Object Name</b>	<b>Object</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>4 year Compound Annual Growth</b>	<b>Percent Change 2015 to 2016</b>
Other Employee Benefits	241 - 290	\$748,285	\$780,040	\$826,849	\$846,627	3.14%	2.39%
Operational Supplies	611	\$608,688	\$481,819	\$622,575	\$617,768	0.37%	-0.77%
Pre-2008 Object Code - Temporary Salaries	130	\$627,121	\$503,648	\$574,886	\$604,315	-0.92%	5.12%
Other Supplies and Materials	615, 660 - 689	\$593,584	\$491,950	\$528,013	\$583,642	-0.42%	10.54%
Computer Hardware	741	\$1,950,841	\$1,235,584	\$1,287,396	\$316,253	-36.55%	-75.43%
Public Employees Retirement Fund	214	\$263,579	\$272,027	\$324,354	\$304,008	3.63%	-6.27%
Transfer Tuition to Other School Corps Within State	561	\$0	\$164,596	\$214,872	\$250,381	NA	16.53%
Teacher Retirement Fund, Prior to 7-1-95	215	\$375,867	\$330,956	\$281,658	\$234,363	-11.14%	-16.79%
Content	747	\$92,023	\$74,512	\$87,903	\$189,984	19.87%	116.13%
Social Security Noncertified	211	\$186,051	\$175,565	\$177,740	\$185,764	-0.04%	4.51%
Other Professional and Technical Services	319	\$43,335	\$63,341	\$32,935	\$167,627	40.24%	408.96%
Workers Compensation Insurance	225	\$182,949	\$198,220	\$190,906	\$158,534	-3.52%	-16.96%
Travel	580	\$131,195	\$110,987	\$132,489	\$120,611	-2.08%	-8.97%
Nonlicensed Employees	136	\$64,990	\$86,662	\$60,192	\$88,288	7.96%	46.68%
Other Purchased Services	593	\$0	\$5,130	\$4,500	\$85,550	NA	1801.11%
Equipment	730	\$61,627	\$101,075	\$136,672	\$71,465	3.77%	-47.71%
Staff Services	314	\$21,723	\$32,805	\$14,529	\$42,356	18.17%	191.52%
Miscellaneous Objects	876 - 899	\$52,164	\$120,499	\$37,280	\$32,259	-11.32%	-13.47%
Dues and Fees	810	\$17,611	\$25,060	\$83,867	\$28,720	13.01%	-65.76%
Library Books	640	\$33,724	\$28,150	\$32,475	\$24,763	-7.43%	-23.75%
Student Transportation Services	510	\$8,373	\$4,921	\$17,834	\$24,150	30.32%	35.42%
Group Life Insurance	221	\$22,353	\$22,269	\$23,143	\$23,320	1.06%	0.76%
Unemployment Insurance	230	\$42,416	\$48,701	\$8,626	\$5,942	-38.82%	-31.12%
Periodicals	650	\$7,368	\$6,499	\$5,623	\$5,554	-6.82%	-1.22%
Data Processing Services	316	\$29,811	\$16,649	\$29,004	\$4,500	-37.67%	-84.48%
Overtime Salaries	140	\$5,311	\$2,901	\$1,400	\$3,660	-8.89%	161.50%
Repairs and Maintenance Services	430	\$6,967	\$5,012	\$10,419	\$1,198	-35.60%	-88.50%
Food Purchases	614	\$0	\$569	\$2,298	\$1,086	NA	-52.72%
Pupil Services	313	\$0	\$0	\$0	\$138	NA	NA
Invalid Object Code	691 - 698	\$31,502	\$21,878	\$0	\$0	-100.00%	NA
Postage and Postage Machine Rental	532	\$4,607	\$8,917	\$2,607	\$0	-100.00%	-100.00%
Instruction Services	311	\$3,726	\$2,898	\$3,500	\$0	-100.00%	-100.00%
Awards	875	\$1,000	\$0	\$0	\$0	-100.00%	NA
Severance/Early Retirement Pay	213	\$31,307	\$16,775	\$8,100	\$0	-100.00%	-100.00%

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**East Allen County Schools (255)**

<b>Object Name</b>	<b>Object</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>4 year Compound Annual Growth</b>	<b>Percent Change 2015 to 2016</b>
Vehicles	731	\$0	\$0	\$17,918	\$0	NA	-100.00%
<b>Student Academic Achievement Total</b>		<b>\$48,814,874</b>	<b>\$47,299,711</b>	<b>\$47,414,392</b>	<b>\$48,117,303</b>	<b>-0.36%</b>	<b>1.48%</b>
<b>Overhead and Operational</b>							
Non - Certified Salaries	120	\$7,753,488	\$7,548,636	\$7,679,880	\$7,740,618	-0.04%	0.79%
Food Purchases	614	\$1,901,109	\$1,860,652	\$1,858,574	\$2,057,232	1.99%	10.69%
Group Health Insurance	222	\$1,951,617	\$1,876,055	\$1,743,434	\$1,934,728	-0.22%	10.97%
Repairs and Maintenance Services	430	\$1,339,107	\$1,590,862	\$1,508,204	\$1,626,392	4.98%	7.84%
Light and Power - Other Than Heating and Cooling	625	\$1,445,277	\$1,596,285	\$1,607,304	\$1,506,094	1.04%	-6.30%
Vehicles	731	\$622,759	\$1,216,348	\$1,062,378	\$1,108,939	15.52%	4.38%
Public Employees Retirement Fund	214	\$937,412	\$956,558	\$1,007,782	\$1,003,620	1.72%	-0.41%
Gasoline and Lubricants	613	\$998,825	\$936,674	\$850,722	\$668,253	-9.56%	-21.45%
Social Security Noncertified	211	\$571,692	\$553,802	\$563,441	\$569,572	-0.09%	1.09%
Insurance	520	\$487,281	\$522,196	\$518,546	\$542,940	2.74%	4.70%
Operational Supplies	611	\$491,226	(\$19,952)	\$510,896	\$475,842	-0.79%	-6.86%
Certified Salaries	110	\$477,995	\$478,759	\$466,417	\$464,916	-0.69%	-0.32%
Water and Sewage	411	\$316,787	\$331,046	\$360,085	\$342,310	1.96%	-4.94%
Miscellaneous Objects	876 - 899	\$274,127	\$275,767	\$495,528	\$315,169	3.55%	-36.40%
Workers Compensation Insurance	225	\$288,500	\$316,221	\$304,759	\$253,244	-3.21%	-16.90%
Equipment	730	\$173,072	\$193,177	\$430,404	\$246,429	9.24%	-42.74%
Pre-2008 Object Code - Temporary Salaries	130	\$251,253	\$218,278	\$227,773	\$243,724	-0.76%	7.00%
Heating and Cooling for Buildings - Gas	622	\$385,588	\$479,591	\$463,749	\$242,585	-10.94%	-47.69%
Other Technology Hardware	746	\$109,159	\$166,436	\$102,931	\$234,004	21.00%	127.34%
Other Employee Benefits	241 - 290	\$197,595	\$194,650	\$213,203	\$210,329	1.57%	-1.35%
Social Security Certified	212	\$64,615	\$91,709	\$120,758	\$202,029	32.98%	67.30%
Other Professional and Technical Services	319	\$88,429	\$62,132	\$57,399	\$141,903	12.55%	147.22%
Computer Hardware	741	\$117,114	\$14,148	\$118,930	\$136,786	3.96%	15.01%
Other Supplies and Materials	615, 660 - 689	\$119,785	\$606,628	\$110,687	\$118,593	-0.25%	7.14%
Board of Education Services	318	\$169,789	\$97,661	\$69,969	\$108,263	-10.64%	54.73%
Heating and Cooling for Buildings - Electricity	621	\$125,274	\$119,034	\$122,139	\$94,724	-6.75%	-22.45%
Data Processing Services	316	\$15,120	\$21,510	\$48,765	\$86,131	54.49%	76.62%
Tires and Repairs	612	\$49,753	\$95,786	\$61,047	\$66,457	7.51%	8.86%
Teacher Retirement Fund, After 7-1-95	216	\$40,268	\$61,330	\$49,592	\$56,891	9.02%	14.72%

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**East Allen County Schools (255)**

<b>Object Name</b>	<b>Object</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>4 year Compound Annual Growth</b>	<b>Percent Change 2015 to 2016</b>
Overtime Salaries	140	\$46,000	\$70,901	\$61,450	\$53,927	4.05%	-12.24%
Travel	580	\$45,991	\$51,967	\$32,172	\$48,805	1.50%	51.70%
Printing and Binding	550	\$13,987	\$6,288	\$25,727	\$44,794	33.77%	74.11%
Student Transportation Services	510	\$6,755	\$8,190	\$26,299	\$37,093	53.08%	41.05%
Removal of Refuse and Garbage	412	\$68,169	\$77,140	\$92,612	\$33,276	-16.41%	-64.07%
Postage and Postage Machine Rental	532	\$24,350	\$16,438	\$19,750	\$25,120	0.78%	27.19%
Dues and Fees	810	\$15,114	\$16,663	\$16,945	\$19,758	6.93%	16.60%
Rentals	440	\$25,158	\$27,029	\$30,779	\$16,654	-9.80%	-45.89%
Bank Service Charges	871	\$17,752	\$13,648	\$16,899	\$15,888	-2.74%	-5.98%
Group Life Insurance	221	\$15,501	\$16,595	\$16,791	\$15,676	0.28%	-6.64%
Professional Development	748	\$16,216	\$7,038	\$28,377	\$13,201	-5.01%	-53.48%
Advertising	540	\$5,561	\$10,001	\$11,829	\$11,205	19.14%	-5.28%
Staff Services	314	\$34,717	\$52,613	\$7,754	\$10,623	-25.63%	37.00%
Telephone	531	\$12,165	\$9,022	\$6,460	\$6,881	-13.28%	6.52%
Official Bond Premiums	525	\$1,705	\$1,625	\$3,854	\$3,854	22.62%	0.00%
Periodicals	650	\$419	\$961	\$873	\$1,151	28.77%	31.83%
Teacher Retirement Fund, Prior to 7-1-95	215	\$2,807	\$139	\$2	\$336	-41.19%	13890.00%
Instruction Services	311	\$5,007	\$528	\$2,483	\$173	-56.86%	-93.02%
Content	747	\$9,338	\$7,525	\$28,013	\$48	-73.29%	-99.83%
Severance/Early Retirement Pay	213	\$36,286	\$12,105	\$21,708	\$0	-100.00%	-100.00%
Services Purch. From School Corp/Ed Service Ag. in State	591	\$11,350	\$11,350	\$9,100	\$0	-100.00%	-100.00%

**Overhead and Operational Total    \$22,178,363    \$22,879,746    \$23,195,172    \$23,157,178    1.09%    -0.16%**

**Non Operational**

Redemption of Principal	831	\$4,609,406	\$4,387,279	\$8,173,110	\$4,225,591	-2.15%	-48.30%
Non - Certified Salaries	120	\$1,199,620	\$1,132,301	\$1,141,277	\$1,213,735	0.29%	6.35%
Construction Services	450	\$1,807,229	\$563,904	\$963,136	\$775,574	-19.06%	-19.47%
Other Professional and Technical Services	319	\$1,114,760	\$461,040	\$353,258	\$456,094	-20.02%	29.11%
Operational Supplies	611	\$399,330	\$440,575	\$475,733	\$425,994	1.63%	-10.46%
Certified Salaries	110	\$338,843	\$351,433	\$343,595	\$363,462	1.77%	5.78%
Equipment	730	\$77,882	\$62,352	\$202,098	\$311,760	41.45%	54.26%
Interest	832	\$1,764,848	\$1,485,729	\$1,902,822	\$160,147	-45.12%	-91.58%
Group Health Insurance	222	\$139,723	\$120,202	\$112,697	\$132,686	-1.28%	17.74%

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**East Allen County Schools (255)**

<b>Object Name</b>	<b>Object</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>4 year Compound Annual Growth</b>	<b>Percent Change 2015 to 2016</b>
Public Employees Retirement Fund	214	\$110,570	\$108,739	\$114,535	\$123,220	2.75%	7.58%
Repairs and Maintenance Services	430	\$56,242	\$27,338	\$431,567	\$94,739	13.92%	-78.05%
Social Security Noncertified	211	\$85,606	\$81,313	\$83,566	\$87,333	0.50%	4.51%
Miscellaneous Objects	876 - 899	\$55,073	\$30,061	\$42,542	\$42,001	-6.55%	-1.27%
Teacher Retirement Fund, After 7-1-95	216	\$34,777	\$34,953	\$31,309	\$34,085	-0.50%	8.87%
Social Security Certified	212	\$32,998	\$31,796	\$27,731	\$30,035	-2.32%	8.31%
Other Employee Benefits	241 - 290	\$22,758	\$20,978	\$22,064	\$23,963	1.30%	8.61%
Rentals	440	\$14,128	\$16,179	\$24,477	\$18,892	7.53%	-22.82%
Overtime Salaries	140	\$8,918	\$29,946	\$15,208	\$3,511	-20.79%	-76.91%
Teacher Retirement Fund, Prior to 7-1-95	215	\$2,295	\$2,298	\$1,715	\$1,474	-10.47%	-14.03%
Group Life Insurance	221	\$1,459	\$1,399	\$1,391	\$1,440	-0.32%	3.53%
Professional Development	748	\$0	\$0	\$380	\$1,231	NA	223.94%
Awards	875	\$3,685	\$1,536	\$500	\$1,000	-27.82%	100.00%
Student Transportation Services	510	\$132	\$0	\$158	\$817	57.68%	418.13%
Postage and Postage Machine Rental	532	\$0	\$0	\$0	\$254	NA	NA
Contributions & Donations to Outside Organizations	570	\$2,417	\$0	\$0	\$0	-100.00%	NA
Other Purchased Services	593	\$900	\$0	\$0	\$0	-100.00%	NA
Content	747	\$17,950	\$116	\$0	\$0	-100.00%	NA
Travel	580	\$0	\$4	\$0	\$0	NA	NA
<b>Non Operational Total</b>		<b>\$11,901,547</b>	<b>\$9,391,470</b>	<b>\$14,464,869</b>	<b>\$8,529,040</b>	<b>-7.99%</b>	<b>-41.04%</b>
<b>Grand Total</b>		<b>\$91,378,328</b>	<b>\$87,738,394</b>	<b>\$92,955,610</b>	<b>\$87,882,248</b>	<b>-0.97%</b>	<b>-5.46%</b>